

# Filing a Claim for Refund

If you believe you have paid more sales or use tax than you owe, you may file a claim for refund. This fact sheet explains how to file a claim and what you should expect.

## What's the deadline for filing a claim for refund?

Whichever of the following dates occurs *last* is your filing deadline:

- Three years from the due date of the return on which you paid too much tax.
- Six months from the date you overpaid tax.
- Six months from the date a determination (billing) became final.
- Three years from the date we collected an involuntary payment, such as a levy or lien.

Be sure to file your claim for refund by the applicable deadline. If you don't file on time, you will *not* receive a refund, even if you paid too much tax.

## How do I file a claim?

You must send us a written claim for refund. You can use the form in this publication (*Claim for Refund or Credit*, BOE-101) or send us a letter. Your claim must state *all* of the following:

- The specific reasons you paid too much tax.
- The excess tax amount you paid, if you know it. If you're not yet sure of the amount, you may file for an unspecified amount. If you can, please break down your total overpayment into state, local, and district tax amounts (specify the district or districts).
- The reporting period or periods for which you paid too much tax. Your claim can cover more than one reporting period.

You must sign and date your claim. Please include your phone number so that we can contact you if we have questions or need more information.

**Note:** While your claim is pending you must continue to pay the full amount of tax due with your returns. *Do not take a credit on your return for the amount of your claim.* If you take a credit on a current return before we approve your claim, we will bill you for the balance due with the return, plus applicable penalty and interest.

## How much detail should I provide?

**Reason for overpayment.** Be specific. For example, in reviewing your first quarter return, you might find that you did not take a deduction for \$1,550 in nontaxable sales for resale. Your claim would state that you paid too much tax because you didn't take a \$1,550 sales for resale deduction on that return. If you are filing a claim disputing an audit determination, be sure to state why you believe the tax assessed in the audit is not due (for more on audit-related claims, please see the publications listed on page 2).

## Sales and Use TAX FACTS

Publication 117 • LDA

For additional information you may wish to order the reference materials listed on page 2 or talk to a Board of Equalization representative.

For assistance, please call our Information Center at 800-400-7115

(For the hearing-impaired:

— from TDD phone:  
800-735-2929;

— from voice phone:  
800-735-2922).

Internet: [www.boe.ca.gov](http://www.boe.ca.gov)

## BOARD OF EQUALIZATION MEMBERS

CAROLE MIGDEN  
1st District, San Francisco

BILL LEONARD  
2nd District, Ontario

CLAUDE PARRISH  
3rd District, Long Beach

JOHN CHIANG  
4th District, Los Angeles

STEVE WESTLY  
State Controller



**Claims for more than one tax reporting period.** If your claim covers more than one reporting period, you must indicate how much excess tax you paid in *each* period. Please break down each period's overpayment into state, local, and district tax amounts (specify the district or districts).

**Supporting documents.** You may wish to send supporting documents along with your claim, such as copies of invoices or exemption certificates. This will help us process your claim more quickly. However, it's not necessary to attach extensive documentation to your original form or letter. We will let you know if we need more information.

### Where do I send my claim for refund?

**Claim for current reporting period.** Current period claims are unusual, but could arise if you made prepayments that exceed the amount you owe with your return. Please attach your claim for refund to the current return you are filing and mail it to the usual address.

**Claim for prior reporting periods.** Send your claim for refund and supporting documents to: Refunds Section, MIC:39, Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0039. (For certified mail or delivery service: 450 N Street, Sacramento, CA 95814.)

### How will I know whether my claim has been approved? How long does it take?

We will send you a letter acknowledging receipt of your claim. We review claims as quickly as possible, generally in the order received, but the process may take several months. We may approve or deny all or part of your claim.

If we approve your claim, it will take an additional four to six weeks for the State Controller's Office to send you a check and a *Notice of Refund*. During this time, we must determine whether you any owe any tax to the state. If you do, we may have to transfer all or part of your refund to cover that debt. In addition, refunds of \$50,000 or more must be approved by the Members of the Board of Equalization, which adds time to the process. We will pay interest on your refund if it meets certain criteria (see Regulation 1703, *Interest and Penalties*).

If we deny your claim, we will send you a letter and a *Notice of Denial of Claim for Refund*. If you disagree with our decision, you have further appeal options with our agency or you can file a lawsuit. These options are explained in the *Notice* and in publication 17, *Appeals Procedures*.

If we have not acted on your claim within six months of the date you filed it, you may file a lawsuit to recover the amount you believe you overpaid (see publication 17, *Appeals Procedures*).

### Additional information, available from our Information Center or website

#### Publications

- 17 Appeals Procedures: *Sales and Use Taxes and Special Taxes*
- 76 Audits

#### Regulations

- 1703 Interest and Penalties

#### Sales and use tax law sections (Revenue and Taxation Code)

- |        |                                   |      |                           |
|--------|-----------------------------------|------|---------------------------|
| 6591.5 | Interest rates                    | 6902 | Claim; limitation period  |
| 6902.3 | Overpayments from levies or liens | 6904 | Form and content of claim |

*Note: The statements in this fact sheet are general and are current as of June 2003. The sales and use tax law and regulations are complex and subject to change. If there is a conflict between this publication and the law or regulations, decisions will be based on the law and regulations.*

**CLAIM FOR REFUND OR CREDIT***(Instructions on back)*

NAME OF TAXPAYER(S) OR FEEPAYER(S)

TAXPAYER'S OR FEEPAYER'S ACCOUNT NO.

GENERAL PARTNER *(if applicable)*

TAXPAYER'S OR FEEPAYER'S SOCIAL SECURITY NUMBER(S)\* OR FEDERAL EMPLOYER IDENTIFICATION NUMBER

Pursuant to

- ☐ Chapter 7, Article 1, of the California Sales and Use Tax Law and, where applicable, Uniform Local Sales and Use Tax Ordinances and the Transit District Transactions (Sales) and Use Tax Ordinances, or
- ☐ Chapter 6, Article 1, of the California Use Fuel Tax Law, or
- ☐ Chapter 8, Article 1 and 2, of the Diesel Fuel Tax Law,
- ☐ Other \_\_\_\_\_ *(please specify the applicable tax law or fee program)*

the undersigned hereby makes claim for refund or credit of \$ \_\_\_\_\_, or such other amounts as may be established, in tax, interest and penalty in connection with:

☐ Return(s) filed for the period \_\_\_\_\_ to \_\_\_\_\_

☐ Determination(s) dated \_\_\_\_\_ and paid \_\_\_\_\_

☐ Other *(describe fully)* \_\_\_\_\_

The overpayment described above was caused by \_\_\_\_\_

BUSINESS NAME

SIGNED BY

DATE SIGNED

PRINT NAME OF SIGNATORY

CONTACT PERSON *(if other than signatory)*

TITLE OR POSITION

TELEPHONE NUMBER

TITLE OR POSITION OF CONTACT PERSON

TELEPHONE NUMBER

( )

( )

☐ Credit interest is available under certain circumstances. If you would like to be considered for credit interest, please check here.

\*See form BOE-324-GEN, for the Privacy Act Statement regarding disclosure of the applicable Social Security Number.

**FOR BOARD USE ONLY**

Case ID No. \_\_\_\_\_

remove at perforation

## INSTRUCTIONS FOR COMPLETING CLAIM FOR REFUND

When submitting a claim for refund, you must provide the specific grounds upon which the claim is founded. In addition to providing the specific grounds for the basis of the claim, the claim must also include documentation that supports the refund or credit request. The documentation should be sufficient in detail and provide proof of the overpayment.

Although the claim form asks for the amount of the claimed overpayment, including interest and penalty, if you are not sure of the actual amount at the time of submitting the claim, either enter \$1 in the space provided or leave that space empty. The support for the claim for refund will normally provide the means necessary for the calculation of the refund or credit due.

You must file the claim within the statute of limitations for the tax/fee program for which the claim is filed. The appropriate box should be checked to indicate the return filing period, the determination date or other time period. The period of time covered should be entered in the space provided (e.g., January 1, 2000 to December 31, 2002). If the claim results from the audit or other such determination, remember to provide the date shown on the notice of determination and the date the liability was paid. If the claim represents another type of overpayment, fully explain the circumstances in the space provided. If your claim represents a partial payment or installment payment on a determination or other liability, please submit a separate claim for each future payment for which you plan to file a claim for refund. (For more information concerning the refund and appeals process, see publication 17, *"Appeals Procedures: Sales and Use Taxes and Special Taxes."*)

You may file a claim for refund with any Board office. For a list of Board offices, please visit our website at [www.boe.ca.gov](http://www.boe.ca.gov) or call our Information Center at 800-400-7115.

**Taxpayer or Feepayer Name and Account Number:** The name(s) and account number as registered with the Board should be entered in the space provided. If the claimant is not registered with the Board, the name(s) shown on the documents that support the claim for refund should be entered. The dba (business name) should not be entered unless it is also the name as registered with the Board.

**Taxpayer's or Feepayer's Social Security Number/Federal Employer Identification Number:** Disclosure of the applicable Social Security Number(s) is required (see form BOE-324-GEN) even if the claimant is not registered with the Board as there are instances where a refund or portion thereof may be disclosed to the Internal Revenue Service. If the claimant is an individual or a husband and wife, the Social Security Number of the individual or both the husband and wife should be entered. If the claimant is a partnership, the Social Security Number(s) of the general partner(s) and the partner's name(s) should be entered in the space provided. If the claimant is a corporation (including a partnership consisting of corporations), the Federal Employer Identification Number must be provided.

**Business Name:** The name of the business should be entered in the space provided. For example, if the claimant name is John Doe and the business name (dba) is XYZ Auto Repair, XYZ Auto Repair should be entered.

**Signature and Title or Position:** The preparer of the claim form must sign his or her name in this space. The preparer may be the bookkeeper, accountant, taxpayer, etc. Even if the preparer is not registered with the Board, the preparer is generally not required to be a corporate officer or to have power of attorney. However, the preparer must be authorized by the tax or fee payer to file the claim on the taxpayer or feepayer's behalf. The preparer must also include his or her title or position in the space provided. For example, if the preparer is the bookkeeper, then he or she should enter "Bookkeeper" in the space provided.

**Date Signed:** The date the claim form is signed must be entered in the space provided.

**Contact Person (if other than signatory):** This line may be used to designate a person (other than the signatory) to contact, should the Board have questions or require additional information. Such persons may be employees, consultants, accountants, attorneys, etc., as designated by the claimant.

**Telephone Number:** Including the telephone number of the claimant (and contact person, if applicable) may save time in processing your claim for refund should a Board representative have questions about your claim.

The time period for filing a claim for refund will vary depending on a number of factors, particularly the cause of overpayment and the type of tax or fee program for which you are filing a claim for refund. Please check the appropriate laws and regulations for the specific tax or fee for which you are filing a claim.

You may also contact the Board unit or district office responsible for your tax or fee account. The expiration of the statute of limitations is established by the filing date of your claim for refund. The filing date of your claim is generally the date of mailing (postmark) or the date that you personally deliver your claim to your nearest Board office. This date may differ from the date signed.